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LEGISLATIVE SUPPLEMENT

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HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 21st September, 2015

No. Leg. 22/2015.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Harana on the 15th September, 2015, and is hereby published for general information:-

HARYANA ACT NO. 15 OF 2015

THE HARYANA VALUE ADDED TAX (SECOND AMENDMENT) ACT, 2015

AN

ACT

further to amend the Haryana Value Added Tax Act, 2003.

Be it enacted by the Legislature of the State of Haryana in the Sixty-sixth Year of the Republic of India as follows :-

Short title.

1. This Act may be called the Haryana Value Added Tax (Second Amendment) Act, 2015.

Amendment of section 2 of Haryana Act 6 of 2003.

2. In sub-section (1) of section 2 of the Haryana Value Added Tax Act, 2003 (hereinafter called the principal Act),-

I. after clause (o), the following clause shall be inserted, namely:-

'(oo) "electronic governance" means the use of electronic medium for,-

(i) filing of any form, return, annexure, application, declaration, certificate, memorandum of appeal, communication, intimation or any other document;

(ii) creation, retention or preservation of records;

(iii) issue or grant of any form including statutory declaration form, order, notice, communication, intimation or certificate; and

(iv) receipt of tax, interest, penalty or any other payment or refund of the same through Government treasury or banks authorized by the Government treasury;';

II. for clause (w), the following clause shall be substituted, namely:-

'(w) "input tax" means the amount of tax actually paid to the State in respect of goods sold to a VAT dealer, which such dealer is allowed to take credit of as actual payment of tax by him, calculated in accordance with the provisions of section 8;'.

Amendment of section 8 of Haryana Act 6 of 2003.

3. For section 8 of the principal Act, the following section shall be substituted, namely:-

"8. Determination of input tax.- (1) Input tax in respect of any goods purchased by a VAT dealer shall be the amount of tax actually paid to the State on the sale of such goods to him and shall, in case of a dealer who is liable to pay tax under sub-section (1) of section 3 or, as the case may be, makes an application for registration in time under sub-section (2) of section 11, include the tax paid under this Act and the Act of 1973 in respect of goods (except capital goods) held in stock by him on the day he becomes liable to pay tax but shall not include tax actually paid in respect of goods specified in Schedule E used or disposed of in the circumstances mentioned against such goods:

Provided that where the goods purchased in the State are used or disposed of partly in the circumstances mentioned in Schedule E and partly otherwise, the input tax in respect of such goods shall be computed pro rata:

Provided further that if input tax in respect of any goods purchased in the State has been availed of but such goods are subsequently used or disposed of in the circumstances mentioned in Schedule E, the input tax in respect of such goods shall be reversed.

(2) A tax invoice issued to a VAT dealer showing the tax charged to him on the sale of invoiced goods shall, subject to the provisions of sub-section (3), be a proof of the tax paid on such goods for the purpose of sub-section (1).

(3) Where any claim of input tax in respect of any goods sold to a dealer is called into question in any proceeding under this Act, the authority conducting such proceeding may require such dealer to produce before it in addition to the tax invoice issued to him by the selling dealer in respect of the sale of the goods, a certificate furnished to him in the prescribed form and manner by the selling dealer and such authority shall allow the claim only if it is satisfied after making such inquiry, as it may deem necessary that the particulars contained in the certificate produced before it are true and correct and in no case the amount of input tax on purchase of any goods in the State shall exceed the amount of tax in respect of the same goods, actually paid under this Act into the Government treasury.

(4) The State Government may, from time to time, frame rules consistent with the provisions of this Act for computation of input tax and when such rules are framed, no input tax shall be computed except in accordance with such rules.".

Substitution of section 15A of Haryana Act 6 of 2003.

4. For section 15A of the principal Act, the following section shall be substituted, namely:-

"15A. Provisional assessment.- If an assessing authority has reason to believe on the basis of documentary evidence available with him that a dealer has evaded or avoided payment of tax under this Act, he may after giving the dealer a reasonable opportunity of being heard, determine for any period of the current financial year and any time within a period of six months from the date of detection, the taxable turnover of such a dealer on provisional basis to the best of his judgment and assess him to tax accordingly. The amount of tax so assessed shall be payable by the dealer in accordance with the provisions of section 22. Every deposit of tax under this section shall be adjustable against the liability of the dealer in assessment made under section 15.".

Amendment of section 16 of Haryana Act 6 of 2003.

5. In section 16 of the principal Act,-

(i) for the words "three years", the words "six years" shall be substituted; and

(ii) in the explanation, for the word "is", the words "has been" shall be substituted.

Substitution of section 17 of Haryana Act 6 of 2003.

6. For section 17 of the principal Act, the following section shall be substituted, namely:-

"17. If in consequence of definite information which has come into its possession, the assessing authority discovers that the turnover of the business of a dealer has been under assessed or has escaped assessment or input tax or refund has been allowed in excess in any year, it may, at any time before the expiry of eight years following the close of that year or within three years from the date of final assessment order, whichever is later, after giving the dealer a reasonable opportunity, in the prescribed manner, of being heard, reassess the tax liability of the dealer for the year for which the reassessment is proposed to be made and for the purpose of reassessment, the assessing authority shall, in case the dealer fails to comply with the terms of the notice issued to him for the purpose of reassessment, have power to reassess to the best of its judgment.".

Amendment of section 34 of Haryana Act 6 of 2003.

7. In the second proviso to sub-section (1) of section 34 of the principal Act, for the words "three years", the words "six years" shall be substituted.

Insertion of Chapter XA in Haryana Act 6 of 2003.

8. After Chapter X of the principal Act, the following Chapter shall be inserted, namely:-

"Chapter-XA

Electronic governance

"54A. Implementation of electronic governance.— (1) Notwithstanding anything contained in this Act or the rules framed thereunder, the Commissioner may, by an order, with the approval of State Government, implement electronic governance for carrying out the various provisions of this Act and the rules framed thereunder.

(2) Where an order has been passed under sub-section (1), the Commissioner may, amend or introduce forms for returns, applications, declarations, annexures, memorandum of appeal, report of audit or any other document which is required to be submitted electronically.

(3) The Commissioner may, for reasons to be recorded in writing, extend or reduce the period prescribed under the Act and the rules framed thereunder for electronic governance.

54B. Automation.— (1) The provisions contained in the Information Technology Act, 2000 (21 of 2000) and the rules framed and directions given thereunder, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures under this Act and rules framed thereunder for electronic governance.

(2) Where any return, annexure, report of audit, document, application, form including statutory declaration form, certificate, communication or intimation of a dealer is received electronically through the official website, such return, annexure, report of audit, document, application, form including statutory declaration form, certificate, communication or intimation shall be deemed to have been submitted by such dealer with his consent.

(3) Where a certificate of registration, order, form including statutory declaration, certificate, notice or communication is prepared on any automated data processing system and is sent to any dealer, then the said certificate of registration, order, form including statutory declaration, certificate, notice or communication shall not be required to be personally signed by the Commissioner or any other officer subordinate to him and the certificate of registration, order, form including statutory declaration, certificate, notice or communication shall not be deemed to be invalid only on the ground that it has not been personally signed by the Commissioner or any other officer subordinate to him.".

Amendment of section 60 of Haryana Act 6 of 2003.

9. In section 60 of the principal Act, for the words and signs "website www.haryanatax.com", the words "official website" shall be substituted.

Repeal and savings.

10. (1) The Haryana Value Added Tax (Second Amendment) Ordinance, 2015 (Haryana Ordinance No. 3 of 2015), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.

KULDIP JAIN,
Secretary to Government Haryana,
Law and Legislative Department.

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 21st September, 2015

No. Leg. 23/2015.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 15th September, 2015 and is hereby published for general information:-

HARYANA ACT NO. 16 OF 2015

THE HARYANA GOOD CONDUCT PRISONERS (TEMPORARY RELEASE) AMENDMENT ACT, 2015

AN

ACT

further to amend the Haryana Good Conduct Prisoners (Temporary Release) Act, 1988.

Be it enacted by the Legislature of the State of Haryana in the Sixty-sixth Year of the Republic of India as follows :-

Short title.

1. This Act may be called the Haryana Good Conduct Prisoners (Temporary Release) Amendment Act, 2015.

Amendment of section 5A of Haryana Act 28 of 1988.

2. For sub-section (2) of section 5A of the Haryana Good Conduct Prisoners (Temporary Release) Act, 1988, the following sub-section shall be substituted, namely:-

"(2) Notwithstanding anything contained in sub-section (1), a convicted hardcore prisoner who has not been awarded death penalty, may be entitled for temporary release or furlough only if he has completed his five years imprisonment and has not been awarded any major punishment by the Superintendent of Jail, as judicially appraised by the concerned District and Sessions Judge:

Provided that the five years imprisonment period shall not include imprisonment during trial period for more than two years, while counting five years of imprisonment:

Provided further that if the prisoner so released under this sub-section violates any condition of temporary release or furlough, he shall be debarred from such release in future.".

KULDIP JAIN,
Secretary to Government Haryana,
Law and Legislative Department.

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